KEEWATIN
COMMUNITY COLLEGE

FINANCIAL STATEMENTS

JUNE 30, 2000

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KEEWATIN COMMUNITY COLLEGE

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Public Sector Compensation Disclosure

101-00982/

HAUGEN MORRISH
CHARTERED ACCOUNTANTS

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AUDITORS' REPORT

To The Board of Governors
Keewatin Community College

We have audited the balance sheet of Keewatin Community College as at June 30, 2000 and the statements of operations, changes in fund balances and cash flows for the year then ended. These financial statements are the responsibility of management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at June 30, 2000 and the results of its operations and cash flows for the year then ended in accordance with generally accepted accounting principles.

Haugen Morrish

CHARTERED ACCOUNTANTS

The Pas, Manitoba
September 26, 2000

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KEEWATIN COMMUNITY COLLEGE
BALANCE SHEET
JUNE 30, 2000

	KCC Operating Fund	Inter-Universities North Fund	Trust and Endowment Fund	Combined 2000	Combined 1999 Restated
ASSETS					
CURRENT					
Cash and short term investments	$141,220	$6,378	$82,286	$229,884	$287,760
Accounts receivable (Note 4)	841,223	134,245		975,468	966,187
Due from COPSE (Note 5)	344,856			344,856	337,865
Inventory	162,455			162,455	162,935
Prepaid expenses	45,259			45,259	7,162
	1,535,013	140,623	82,286	1,757,922	1,761,909
CAPITAL ASSETS (Note 6)	1,409,404	34,040		1,443,444	1,465,142
DUE FROM PROVINCE OF MANITOBA (Note 7)	1,574,595	5,222		1,579,817	1,579,817
TOTAL ASSETS	$4,519,012	$179,885	$82,286	$4,781,183	$4,806,868
LIABILITIES					
CURRENT					$418,927
Bank indebtedness	427,912			427,912	527,912
Due to Province of Manitoba	690,943	112,136		803,079	867,601
Accounts payable (Note 8)	63,921	(63,921)		0	0
Due to (from) other funds	504,784	32,220		537,004	458,196
Deferred grant revenue (Note 9)	1,117,583	41,757		1,159,340	961,332
Accrued vacation benefits	2,805,143	122,192		2,927,335	3,233,968
DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS (Note 10)	176,876	34,040		210,916	33,686
ACCRUED SEVERANCE BENEFITS	971,736	23,653		995,389	846,813
	3,953,755	179,885		4,133,640	4,114,467
FUND BALANCES					
FUND SURPLUS (DEFICIT)	218,701			218,701	218,701
CONTRIBUTED SURPLUS	1,232,530			1,232,530	1,431,456
NET ASSETS INVESTED IN CAPITAL ASSETS			82,286	82,286	60,386
NET ASSETS RESTRICTED FOR TRUST & ENDOWMENT PURPOSES	(885,974)			(885,974)	(1,018,142)
UNRESTRICTED NET ASSETS	565,257		82,286	647,543	692,401
TOTAL LIABILITIES & FUND BALANCES	$4,519,012	$179,885	$82,286	$4,781,183	$4,806,868

APPROVED BY THE BOARD OF GOVERNORS:

STATEMENT 2

KEEWATIN COMMUNITY COLLEGE
STATEMENT OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2000

	UNRESTRICTED		RESTRICTED	NET ASSETS INVESTED IN CAPITAL ASSETS		CONTRIBUTED SURPLUS	
	KCC Operating Fund	Inter-Universities North Fund	Trust and Endowment Fund	KCC Operating Fund	Inter-Universities North Fund	KCC Operating Fund	Combined 2000
FUND SURPLUS (DEFICIT), Beginning of year, as previously reported	$(1,019,228)	$1,086	$60,386	$1,437,724	$83,328	$218,701	$781,997
RETROACTIVE CHANGE IN ACCOUNTING POLICY (Note 3)				(6,268)	(83,328)		(89,596)
FUND SURPLUS (DEFICIT), Beginning of year, as restated	(1,019,228)	1,086	60,386	1,431,456	-	218,701	692,401
EXCESS REVENUE (EXPENSES)							
KCC Operating Fund	(65,672)						(65,672)
Inter-Universities North Fund		(1,086)					(1,086)
Trust and Endowment Fund			21,900				21,900
CHANGE IN NET ASSETS INVESTED IN CAPITAL ASSETS							
Amortization expense	136,683	8,823		(136,683)	(8,823)		
Amortization of deferred contributions related to capital assets		(8,823)			8,823		
Purchase of capital assets	176,875	9,177		(176,875)	(9,177)		
Deferred contributions related to capital assets	(176,875)	(9,177)		176,875	9,177		
Disposal of capital assets	62,243			(62,243)			
FUND SURPLUS (DEFICIT), End of year	$(885,974)	$-	$82,286	$1,232,530	$-	$218,701	$647,543

KEEWATIN COMMUNITY COLLEGE
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2000

	KCC Operating Fund	Inter-Universities North Fund	Trust and Endowment Fund	Combined 2000	Combined 1999 Restated
REVENUES					
Grants					
Council on Post-Secondary Education	$11,484,015	$842,924		**$12,326,939**	$11,276,761
Other (Schedule 1)	469,233			**469,233**	208,154
Amortization of deferred contributions related to capital assets		8,823		**8,823**	8,728
Ancillary sales and services (Schedule 2)	1,185,352			**1,185,352**	1,065,323
Donations	43,557		106,983	**150,540**	130,304
Investment income	30,448	2,258	5,250	**37,956**	57,048
Market Driven Training Centre	891,077			**891,077**	1,796,429
Tuition and student fees (Schedule 3)	1,759,491	285,132		**2,044,623**	1,789,802
Other revenue	406,699	66,230		**472,929**	579,000
	16,269,872	1,205,367	112,233	**17,587,472**	16,911,549
EXPENDITURES (Schedule 4)					
Advertising	210,533	15,270		**225,803**	253,349
Amortization of capital assets	136,683	8,823		**145,506**	136,158
Bad debts	258,235	9,165		**267,400**	89,892
Cost of Goods Sold	598,921			**598,921**	555,404
Employee benefits	852,545	58,403		**910,948**	896,812
Insurance	28,523	180		**28,703**	24,563
Library acquistions	51,856			**51,856**	39,334
Loss on disposal of capital assets	28,126			**28,126**	7,259
Facility costs	616,236			**616,236**	551,035
Furniture and minor equipment	419,102	20,133		**439,235**	723,009
Maintenance and repairs	98,812	791		**99,603**	58,534
Operational supplies and services	1,474,830	49,922		**1,524,752**	1,778,303
Property taxes	401,553			**401,553**	378,516
Rentals and leases	194,808	25,259		**220,067**	235,149
Salaries	10,118,738	803,376		**10,922,114**	10,883,537
Scholarships and bursaries			90,333	**90,333**	143,455
Telephone and communication	305,917	14,824		**320,741**	309,130
Travel and hospitality	396,530	200,307		**596,837**	723,823
Utilities	143,596			**143,596**	123,132
	16,335,544	1,206,453	90,333	**17,632,330**	17,910,394
EXCESS REVENUES (EXPENDITURES)	$(65,672)	$(1,086)	$21,900	**$(44,858)**	$(998,845)

STATEMENT 4

KEEWATIN COMMUNITY COLLEGE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2000

	2000	1999 Restated
CASH FLOWS FROM OPERATING ACTIVITIES		
Excess Revenues (Expenditures)		
Appropriated for specific purposes Fund	$	$(1,117,545)
KCC Operating Fund	(65,672)	(990,378)
Inter-Universities North Fund	(1,086)	1,086
Trust and Endowment Fund	21,900	(9,553)
	(44,858)	(2,116,390)
Add (deduct) items not involving cash		
Loss on disposal of capital assets	28,126	7,259
Amortization of capital assets	145,506	136,158
Amortization of deferred contributions related to capital assets	(8,823)	(8,728)
	119,951	(1,981,701)
Add (deduct) changes in non-cash working capital components related to operating activities		
Accounts receivable	(9,281)	(336,986)
Due from COPSE	(6,991)	(936)
Inventory	480	(35,630)
Prepaid expenses	(38,097)	5,143
Due to Province of Manitoba	(100,000)	527,912
Accounts payable and accrued liabilities	(64,522)	133,522
Deferred grant revenue	78,808	(813)
Accrued vacation benefits	198,008	29,517
Accrued severance benefits	148,576	19,585
	326,932	(1,640,387)
CASH FLOWS FROM FINANCING ACTIVITIES		
Deferred contributions related to capital assets	186,053	11,199
	186,053	11,199
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of capital assets	(186,053)	(296,700)
Proceeds on disposal of capital assets	34,119	7,767
	(151,934)	(288,933)
NET INCREASE (DECREASE) IN CASH FLOWS DURING THE YEAR	361,051	(1,918,121)
CASH RESOURCES, BEGINNING OF YEAR	(131,167)	1,786,954
CASH RESOURCES, END OF YEAR	$229,884	$(131,167)
CASH RESOURCES COMPRISED OF:		
Cash and short term investments	$229,884	$287,760
Bank indebtedness		(418,927)
	$229,884	$(131,167)

KEEWATIN COMMUNITY COLLEGE

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2000

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1. NATURE OF OPERATIONS

Keewatin Community College operates under the authority of the Colleges Act, Chapter C150.1 of the continuing consolidation of the Statutes of Manitoba.This legislation established the College as a board-governed institution on April 1, 1993.

The college has tax-exempt status as a registered charity under the Income Tax Act.

2. SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

The transactions of the corporation have been segregated into the following funds in accordance with specified activities or objectives:

KCC Operating Fund - transactions related to educational and ancillary activities of Keewatin Community College.

Inter-Universities North Fund - transactions related to the educational programs of the Inter-Universities North Program which is administered by Keewatin Community College.

Trust and Endowment Fund - transactions related to donations and endowments for student scholarships and bursaries.

b) Revenue Recognition

Tuition and fees are recognized as revenue in the semester or term earned.

Revenue from Market Driven Training contracts is recognized during the year at a rate approximating the delivery of the contracted programs and services.

Investment income is recognized as revenue when earned.

Contributions:

Unrestricted contributions and grants are recognized as revenue when received or receivable.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Restricted contributions are recognized as revenue in the year in which the related expenditures are incurred.

Donations are reported as revenue when received.

Endowment contributions (and/or investment income thereon) that are held in perpetuity according to restrictions placed by the donors are recognized as direct increases in the Trust and Endowment Fund Balance.

Contributions (or portions permitted thereof) which are designated for the purchase of capital assets are deferred and amortized to revenue at the same rate as the related capital assets are amortized to expenditures.

c) Short-term investments

Investments are recorded at the lower of cost or net realizable value.

d) Inventory

Inventory is recorded at the lower of cost or net realizable value.

e) Capital Assets

Individual capital assets with a value greater than $5,000 are capitalized and recorded at cost in the year of acquisition. Individual capital assets with a value less than $5,000 are expensed in the year of acquisition. Amortization of capitalized assets is recorded on a straight line basis commencing the year after acquisition over the following periods:

Automotive equipment	5 years
Buildings	40 years
Computer equipment	5 years
Other Equipment	10 years

Library holdings are valued using the "base stock" method, and accordingly are recorded at the value transferred upon governance at April 1, 1993. No amortization is taken on library holdings, and subsequent library acquistions are expensed in the year of acquisition.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Certain capital assets purchased for specific Market Driven Training contracts are expensed in the year of purchase.

3. CHANGE IN ACCOUNTING POLICY

During the year the corporation changed its accounting policy related to capital assets. Previously, all individual assets purchased with a value of $750 or greater were capitalized and amortized over a five year period. The current policy is to capitalize assets with individual values exceeding $5,000, and to amortize the cost over the periods indicated in Note 2.

Previously, the portion of the operating grant designated for the Inter-Universities North program pertaining to capital asset purchases was not recorded as a contribution related to capital assets. The current policy is to consider any portion of the Inter-Universities North operating grant used to purchase capital assets as a contribution related to capital assets. Accordingly, any such portion of the operating grant is deferred and amortized on the same basis as the related capital asset.

This change in accounting policy has been applied retroactively and prior periods have been restated accordingly. The effects of the change on the financial statements of the immediately preceding period are as follows:

	KCC	IUN
Net capital assets, June 30, 1999		
as previously reported	$2,746,855	$83,328
Effect of change in accounting policy	(1,315,399)	(49,642)
Net capital assets at June 30, 1999, restated	$1,431,456	$33,686
Deferred contributions related to capital assets,		
June 30, 1999 as previously reported	$1,309,132	$ -
Effect of change in accounting policy	(1,309,132)	33,686
Deferred contributions related to capital assets,		
June, 30, 1999 as restated	$ -	$33,686
Net assets invested in capital assets,		
June 30, 1999 as previously reported	$1,437,724	$83,328
Effect of change in accounting policy	(6,268)	(83,328)
Net assets invested in capital assets,		
June 30, 1999 as restated	$1,431,456	$ -

3. CHANGE IN ACCOUNTING POLICY (continued)

Excess expenditures, June 30, 1999, as previously reported	$(772,380)
Effect on change in accounting policy	(226,465)
Excess expenditurs, June 30, 1999, as restated	$(998,845)

4. ACCOUNTS RECEIVABLE

	2000	1999
KCC Operating Fund		
Students	$195,867	$367,816
Market Driven Training	770,706	599,474
Other	270,779	16,222
	1,237,352	983,512
Less: Allowance for doubtful accounts	(396,129)	(124,871)
	$841,223	$858,641
Inter-Universities North Fund		
Students	$92,271	$ 72,118
Other	51,139	35,428
	143,410	107,546
Less: Allowance for doubtful accounts	(9,165)	-
	$134,245	$107,546

5. DUE FROM COPSE

Accrued operting grants receivable from the Council on Post Secondary Education:

	2000	1999
Property taxes	$196,827	$204,726
ACRS	148,029	133,139
	$344,856	$337,865

6. CAPITAL ASSETS

	Cost	Accumulated Amortization	Net Book Value 2000	Net Book Value 1999
KCC Operating Fund				
Automotive equipment	$267,668	$121,676	$145,992	$154,346
Computer equipment	447,492	278,616	168,876	199,737
Other equipment	664,023	320,073	343,950	325,612
Buildings	47,000	10,575	36,425	37,600
Library Holdings	714,161	-	714,161	714,161
	$2,140,344	$730,940	$1,409,404	$1,431,456

6. CAPITAL ASSETS (continued)

	Cost	Accumulated Amortization	Net Book Value 2000	Net Book Value 1999
Inter-Universities North Fund				
Computer equipment	$41,395	$18,163	$ 23,232	$ 31,510
Other equipment	14,616	3,808	10,808	2,176
	$56,011	$21,971	$34,040	$33,686

7. DUE FROM PROVINCE OF MANITOBA

The Province of Manitoba has recognized its liability to the corporation for the opening balances of accrued employee severance benefits and vacation benefits as at April 1, 1998. There are no terms of repayment for the balance due.

	2000	1999
Accrued severance benefits, April 1, 1998	$ 827,228	$ 827,228
Accrued vacation benefits, April 1, 1998	752,589	752,589
	$1,579,817	$1,579,817

8. ACCOUNTS PAYABLE

KCC Operating Fund	2000	1999
Trade accounts payable	$280,145	$33,300
Wages and benefits payable	18,205	319,228
Due to student associations	6,075	6,839
Deposits	612	420
Accrued ACRS	148,028	133,139
Accrued property taxes	196,828	204,726
Other accrued liabilities	41,050	25,000
	$690,943	$722,652

Inter-Universities North Fund	2000	1999
Trade accounts payable	$97,856	$122,945
Wages and benefits payable	48	22,003
Other accrued liabilities	14,232	-
	$112,136	$144,948

9. DEFERRED REVENUE

Deferred contributions reported in each fund relate to designated contributions received in the current year that are related to expenditures of a subsequent year. Changes in deferred contributions during the year are as follows:

KCC Operating Fund	***Beginning of year***	***Increases***	***Decreases***	***End of year***
COPSE - overpayment	$105,100	$105,100	$(105,100)	$105,100
COPSE - Restorative Justice	-	11,500	-	11,500
UofM Faculty of Nursing	80,000	120,000	(110,000)	90,000
MET-comp. based learning	39,145	47,700	(86,845)	-
MET-Flin Flon Employment Centre	28,650	9,605	(38,255)	-
MET-Aboriginal distance ed	25,056	5,500	(30,556)	-
MET-I Link	23,690	5,200	(28,890)	-
MET-Comp. based Health ed	22,000	33,000	(27,500)	27,500
Market Driven Training contracts in process	17,986	254,727	(17,986)	254,727
Miscellaneous	1,109	-	(1,109)	-
Manitoba Hyrdo	-	15,000	-	15,000
Northern Scientific Training Program	-	5,000	(4,043)	957
	$342,736	$612,332	$(450,284)	$504,784

Inter-Universities North Fund				
COPSE operating	$110,960	$27,720	$(110,960)	$27,720
COPSE overpayment	4,500	4,500	(4,500)	4,500
	$115,460	$32,220	$(115,460)	$32,220

10. DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS

	Beginning of year	*Increases*	*Decreases*	*End of year*
KCC Operating Fund	$ -	$176,876	$ -	$176,876
Inter-Universities North Fund	$33,686	$ 9,177	$(8,823)	$ 34,040

11. PENSION COSTS AND OBLIGATIONS

The corporation's employees are contributing members of the provincially operated Civil Service Superannuation Plan, a defined benefit pension plan. The accumulated superannuation liabilities of the corporation continue to be funded directly by the Province of Manitoba, rather than the corporation itself. The indirect benefit to the corporation of the pension benefits paid directly by the Province of Manitoba has not been quantified.

12. RECONCILIATION OF COPSE GRANTS RECEIVED AND GRANT REVENUE

	KCC	*IUN*
COPSE grant payments received during year	$11,770,500	$826,600
Less: Overpayment deferred to subsequent year	(105,100)	(4,500)
COPSE grants authorized for fiscal year	$11,665,400	$822,100
Less: Deferred to subsequent fiscal year	(11,500)	(27,720)
Add: Deferred from prior fiscal year		57,721
Less: Deferred contributions related to capital assets	(176,876)	(9,177)
Add: Change in accrued ACRS and property tax funding	6,991	-
COPSES grant revenue (statement 3)	$11,484,015	$842,924

13. CONTRACTUAL OBLIGATIONS

The corporation has entered into various contracts to rent office equipment, lease facility space, and for services provided by third parties for food services, security and building management. Contractual obligations over the next five years are as follows:

2000/01	$125,000
2001/02	93,100
2002/03	40,500
2003/04	17,100
2004/05	-

14. COMPARATIVE FIGURES

Certain of the comparative figures have been reclassified to conform to the financial statement presentation adopted for the year ended June 30, 2000. The financial statements for the year ended June 30, 1999 where reported on by another firm of Chartered Accountants.

KEEWATIN COMMUNITY COLLEGE

SCHEDULES TO THE FINANCIAL STATEMENTS

Year ended June 30

SCHEDULE 1 - OTHER GRANT REVENUE

Province of Manitoba Employment & Training		
Computer Based Learning System	$129,700	$133,100
Aboriginal Distance Education	30,556	24,444
I-link and Other Technologies	28,890	23,110
Community Based Health Education	-	27,500
Flin Flon Employment Centre	59,512	-
Personal Leadership Development	67,650	-
Non-Timber Forest Products	31,440	-
	347,748	208,154
Government of Canada		
Western Economic Diversification		
Non-Timber Forest Products	31,485	-
University of Manitoba Faculty of Nursing	90,000	-
	$469,233	$208,154

SCHEDULE 2 - ANCILLARY SALES AND SERVICES

Bookstore	$668,064	$796,397
Cafeteria	211,166	-
Residence	306,122	268,926
	$1,185,352	$1,065,323

SCHEDULE 3 - TUITION AND STUDENT FEES

Apprenticeship	$666,635	$384,400
Credit	1,081,958	1,133,901
Non-credit	10,898	13,771
	$1,759,491	$1,532,072

SCHEDULE 4 - KCC EXPENDITURES BY FUNCTION

	Salaries & Benefits	***Other***	***2000 Total***
Academic	$5,787,597	$817,460	$6,605,057
Administration	1,154,635	695,385	1,850,019
Ancillary sales & service	494,113	717,328	1,211,440
Continuing education	2,410	1,290	3,700
Library	199,617	63,448	263,065
Market Driven Training	903,256	586,908	1,490,164
MIS	478,908	407,833	886,741
Plant	388,750	1,574,003	1,962,752
Program support	1,561,997	500,609	2,062,606
	$10,971,283	$5,364,261	$16,335,554

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AUDITORS' REPORT
ON SCHEDULE OF EMPLOYEES EARNINGS

We have audited the schedule of Keewatin Community College employees whose earnings exceed $50,000 for the year ended June 30, 2000 (as defined in the Province of Manitoba Bill 57, The Public Sector Compensation Disclosure Act). This financial information is the responsibility of the College's management. Our responsibility is to express an opinion on this financial information based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial information is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial information. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial information.

In our opinion, this schedule presents fairly in all material respects, the earnings of those employees whose earnings exceed $50,000 for the year ended June 30, 2000 in accordance with the provisions of the Province of Manitoba Bill 57.

Haugen Morrish
CHARTERED ACCOUNTANTS

The Pas, Manitoba
September 26, 2000

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■ [illegible]

■ [illegible]

KEEWATIN COMMUNITY COLLEGE

SUPPLEMENTARY INFORMATIONS

Year ended June 30

PUBLIC SECTOR COMPENSATION DISCLOSURE ACT

The Public Sector Compensation Disclosure Act of the Province of Manitoba requires the College to disclose to the public the amount of compensation it pays or provides in the fiscal year, directly or indirectly, to, or for the benefit of, each of its officers and employees, where compensation is $50,000 or more. For the year ended June 30, 2000, the required disclosure is as follows:

Name	Position	Compensation
Acorn, M	Vocational Trades Instructor	$51,381
Allen, L	General Studies Instructor	52,622
Barber, S	Transition Year Program Instructor	54,250
Barrow, D	Director, Learning Innovations	68,538
Baschak, C	Dental Assistant Instructor	50,734
Beavis, E	Nursing Instructor	51,825
Beckingham, V	Director, Academic Operations	74,843
Bertholet, C	Industrial Trades Instructor/Department Head	53,540
Boland, R	General Studies Instructor	56,513
Bolton, C	Dental Assistant Instructor	52,849
Bos, A	President	110,843
Brand, G	General Studies Instructor	56,553
Buchburger, B	Learning Assistance Centre Instructor	51,381
Cook, M	Director, Human Resources	63,071
Cripps, L	Electrical Electronics Technology Instructor	50,493
Dalgleish, F	Computerized Business Skills Instructor	51,824
DeHoop, M	Industrial Trades Instructor	53,879
Despins, C	Finance Manager	53,439
Dick, G	Guidance Counsellor	53,585
Dimitrakopoulou, H	Business Administration Instructor	50,493
Driedger, K	Recreation Instructor	55,334
Dutchuk, S	Nursing Instructor	56,397
Erickson, J	Construction Trades Instructor/Department Head	53,574
Ferland, H	Aboriginal Studies Instructor	54,309
Forsyth, W	General Studies Instructor	53,235
Gale, G	Industrial Trades Instructor	57,375
Gardiner, G	Management & Technology Instructor	52,732
Geller, P	Transition Year Programs Instructor	58,148
Girling, C	Director, Student Life and Registrar	59,838
Gregoire, W	General Studies Instructor	53,275
Guiboche, M	Student Recruitment Officer	54,060
Hanchuk, E	General Studies Instructor	51,381
Henderson, J	Training Consultant	55,660
Hill, C	General Studies Instructor/Department Head	58,976
Hinton, R	President	63,747
Hoskins, W	Industrial Trades Instructor	52,803
Jonasson, K	Director, Extension Services	66,329
Kines, D	Director, Information Technology	81,421

Klimchuk, P	Dental Assistance Instructor/Coordinator	52,742
Kolebaba, R	Vocational Trades Instructor/Department Head	52,614
Kozun, D	Nursing Instructor	55,334
Kruk, B	Business Administration Instructor	57,040
Lagimodiere, J	Guidance Counsellor	54,804
Larocque, D	Administrative Assistant Instructor	55,007
Lauvstad, D	Director, College Planning & External Relations	66,091
Lees, M	Nursing Instructor	57,567
Lord, H	General Studies Instructor	55,334
Martin, J	College Elder	63,858
McDonald, A	General Studies Instructor	51,414
McLeod, P	Guidance Counsellor	53,585
McNarland, F	Guidance Counsellor	50,032
McPherson, E	Guidance Counsellor	54,195
Melnick, L	Curriculum Development	50,171
Mirza-Agha, M	Mgmt., Trades & Technology Department Head	57,111
Misling, R	Industrial Trades Instructor	57,230
Morrison, A	Chemical Engineering Tech. Instructor	54,533
Muilenburg, S	Business Administration Instructor	55,334
Munro, M	Assessment & Admissions Centre Coordinator	58,461
Murray, B	Training Consultant	55,324
Nathaniel, V	General Studies Instructor	57,332
Nordick, C	Nursing Instructor	54,487
Oates, T	Business Administration Instructor	53,358
Oman, M	Construction Trades Instructor	51,624
Penner, R	Renewable Resources Instructor	53,843
Pesik, R	Transition Year Instructor	56,887
Peter, S	Chemical Engineering Tech. Inst./Department Head	60,466
Polischuk, G	Industrial Trades Instructor	51,952
Pringle, C	Director, IUN	69,324
Reddy, C	Program Coordinator	52,598
Riauka, V	General Studies Instructor	58,133
Robinson, A	Computerized Business Applications Instructor	52,599
Roth, K	General Studies Instructor	54,225
Rowbotham, B	Computer Applications Instructor	56,929
Rudolf, H	Construction Trades Instructor	51,381
Scott, R	Health & Renewable Resources Department Head	56,499
Seniuk, C	Learning Assistance Centre Instructor	53,843
Senow, J	Vocational Trades Instructor	51,381
Shand, D	Computer Programmer	54,229
Skokun, M	Nursing Instructor	54,107
Skokun, R	General Studies Instructor	55,334
Srinivas, K	Electrical Electronic Technology Instructor	56,553
Stepaniuk, J	Renewable Resources Instructor	56,288
Sulik, J	Early Childhood Education Instructor	51,893
Szeszycki, J	General Studies Instructor	54,533
Trowell, W	Renewable Resources Instructor	54,309
Tugulea, A	Electrical Electronic Technology Instructor	57,583
Van Buskirk, J	Coordinator of Campus Activity	51,060
Wain, W	Band & Community Administration Instructor	51,381
Young, D	Director, Aboriginal Initiatives	71,774
Zeran, V	Nursing Instructor	57,088